

**701—6.1 (17A) Establishment, organization, general course and method of operations, methods by which and location where the public may obtain information or make submissions or requests.**

**6.1(1) *Establishment of the department.*** By an Act of the general assembly (chapter 1245, Acts of the 71st GA), a department of revenue and finance was created in lieu of three separate state agencies. The department is administered by the director with a three-member state board of tax review established within the department for administrative and budgetary purposes. As to the organization and functions of the state board of tax review, see rules contained in 701—Chapters 1 to 5.

Effective July 1, 2003, the Iowa department of revenue and finance is titled the Iowa department of revenue.

The department of revenue in recognizing its responsibilities has adopted the following creed to guide and lend direction to its endeavors:

“The Department of Revenue is dedicated to serving the citizens of Iowa and other public officials, while performing the following mission:

“Collect all taxes due, which any person may be required by law to pay, but no more.

“In carrying out this mission the department resolves to provide the best service possible in a cordial and helpful manner and to provide maximum opportunity and incentive for the professional growth and development of all our employees.”

The office of the department is maintained at the seat of government in the Hoover State Office Building, 1305 East Walnut Street, P.O. Box 10460, Des Moines, Iowa 50306.

**6.1(2) *Organization of the department.*** The department consists of the office of the director; the following divisions: compliance, property tax, policy and communications, revenue operations, internal services, and technology and information management; and the state board of tax review. For ease of administration, the director has organized the department’s divisions in some instances into bureaus, sections, subsections and units.

*a. The office of the director.* The office of the director consists of the director and the following areas within this office: strategic planning, internal audit, clerk of the hearing section, public/private partnership, and research and fiscal analysis. The essential functions of the director’s office include:

- (1) Overall management of the agency and review of protest and revocation cases on appeal.
- (2) Strategic planning and coordination of the future operations and goals of the department.
- (3) Providing financial checks and balances within the department.
- (4) The clerk of the hearing section receives all protests, tracks protests and coordinates protest processing.
- (5) Public/private partnership provides for a working relationship between the public and private sector.

*b. Divisions.*

(1) Property tax division. The property tax division provides technical assistance and training to local assessing jurisdictions, ensures equal assessment of property, and is responsible for determining valuation for railroads, electric, water, and pipeline companies.

(2) Compliance division. The compliance division includes the examination section, investigative audit section, in-state field offices and out-of-state field offices. The essential functions of the compliance division include:

1. Examination, which includes office examination of returns, assessment, and review and approval of refund claims, and which identifies nonfilers and those that underreport income;
2. Investigative audit, which is responsible for audits for criminal prosecution, reviews cases for potential prosecution and represents the department in criminal proceedings and depositions;
3. In-state field offices, which provide assistance to taxpayers concerning procedure and perform audits; and
4. Out-of-state field offices, which perform audits for all taxes throughout the country from nine locations throughout the United States.

(3) Policy and communications division. The policy and communications division consists of audit services, taxpayer services, policy and tax research and data analysis. The essential functions of the policy and communications division include:

1. Audit services, which includes the development and review of audit programs and completed audits, manuals, and guidelines for auditors, and which coordinates the administrative process of protests and protest resolution;
2. Taxpayer services, which is responsible for responding to inquiries from the public, practitioners and other agencies, drafting brochures and graphics, completing returns, maintaining the department's library and Web page, and coordinating public education by the department;
3. Policy, which is responsible for the interpretation of legislation, statutes and cases, developing and maintaining rules for the department and monitoring tax-related issues considered by the general assembly and the United States Congress. This section also drafts declaratory orders, offers technical advice and completes studies and reports;
4. Tax research and data analysis, which provides research, data information, fiscal analysis and reporting, which includes fact-finding, defining issues, issue resolution, and projection of revenues, and evaluates the fiscal impact of tax legislation and policies on state budget.

(4) Internal services division. The essential functions of the internal services division include:

1. Central accounting, which includes operating budget development, maintenance and reporting; and
2. Employee resource team, which governs personnel activities, payroll, benefits, quality of the environment and customer service.

(5) Technology and information management division. This division consists of information resources management, application design and development, program management, program evaluation, operations, forms management, reporting, and technical planning and support. The essential functions of the technology and information management division include:

1. Application development, which includes system analysis, programming, database administration and support;
2. Forms management, which includes review and performing the function of compliance with federal and state law and managing electronic filing programs; and
3. Technical planning and support, which includes technical support to the agency on software and hardware issues, and which assists in application and development regarding technology-related issues.

(6) Revenue operations division. This division includes collections (accounts receivable, central collections, field office advanced collections), customer accounts, document processing, and data operations and information technology. The essential functions of the revenue operations division include:

1. Collections, which includes accounts receivable, central collections, field office advanced collections and customer accounts;
2. Document processing, which includes preparing tax information for processing, deposits and records; and
3. Data entry, which includes entry of all tax forms, files, and databases, and which edits taxpayer documents and mailing information.

**6.1(3)** *Methods by which and location where the public may obtain information or make submissions or requests.* The department of revenue maintains its principal office in the Hoover State Office Building, 1305 East Walnut Street, P.O. Box 10460, Des Moines, Iowa 50306.

*a. Principal office.* Members of the public wishing to obtain information or make submissions or requests on any matters may do so at the department's principal office. Applications for permits or

licenses may be obtained and submitted at the principal office, and any assistance needed in filling out the applications will be provided if the taxpayer so desires. Requests for confidential information should be submitted to the director, and the appropriate form will be provided and should be filled out and submitted to the director. Members of the public wishing to inspect information required to be made available to members of the public may do so in the director's office.

*b. Regional offices.* Regional offices do not have facilities for making available all matters that are available for public inspection under 701—6.2(17A). The regional offices and auditors do have copies of all rules and will make them available to the public. Members of the public needing forms or needing assistance in filling out forms are encouraged to contact the principal office.

This rule is intended to implement Iowa Code sections 421.1, 421.2, 421.9, 421.14, 421.17, 422.1 and 422.72.

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